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ADA American Dental Association

The Bureau of Economic and Behavioral Research

211 East Chicago Avenue
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The 1987 Survey of Dental Practice

Income from the Private Practice of Dentistry

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INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY, 1986

I. INTRODUCTION

The 1987 Survey of Dental Practice (SDP) is a version of the series of surveys that has been conducted every two or three years since the 1950's by the American Dental Association's Bureau of Economic and Behavioral Research. The purpose of the survey is to provide reliable information on characteristics of the private practice of dentistry in the United States.

The 1987 SDP consisted of detailed questions dealing with expenses of operating a private practice, net and gross income from the private practice of dentistry, the number of patient visits to the dentists, hours and weeks worked in the private practice, occupational status and employment status, practice personnel mix, auxiliary employment and wages, and other selected characteristics.

Dental fees, costs of operating a dental practice, the amount and mix of dental services rendered, and conditions in the market (for dental services) are all intricately related to the determination of income from the private practice of dentistry. The level and growth of dental incomes are indicators of the economic health of dental practice and are influential factors for those individuals contemplating entry into the dental profession. In 1986 the nation spent about 29.6 billion dollars for dental services, representing about 6.5% of the total amount spent by the nation for all health services.[1] Since these expenditures were for dental services, they also represent income (gross) earned by private practicing dentists.

This report contains an examination of dentists' net and gross income from the private practice of dentistry. Net income of dental practice is defined as the difference between the gross income of the practice (i.e., gross expenditures made to the practice) and the expenses of operating the practice. That is, gross income represents the total of all fees and other payments derived from rendering services in a private dental practice. Net income is what remains after practice expenses have been deducted from gross income but before the payment of income taxes.

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[1]Source: Health Care Financing Administration, Department of Health and Human Services, 1987.

A. Survey Methodology

The 1987 Survey of Dental Practice (SDP) was a condensed version of the long-form 1985 SDP. This short-form of the survey was sent to 4% of the dentists who were last known to be actively engaged in the private practice of dentistry.

Sampling

The population consisted of 134,678 dentists who, based on the 1982 Distribution of Dentists, were known to be in private practice, even if only part-time.

The Distribution of Dentists is a census that is conducted periodically by the American Dental Association. Although the 1982 distribution is the most recent complete census, the sampling frame is updated periodically by adding information about recent graduations, retirements and deaths when available. Dentists with an unknown practice type were included in the sampling frame.

The sample was ordered by type of practice - general practitioner or specialist. Within each type, the sample was sorted by dental school and graduation year. A random sample from each type of practice was selected. Since specialists comprise a small percentage of the dental population it was necessary to oversample them to ensure adequate numbers for statistical analysis (i.e., the proportion of specialists sampled is higher than the actual percentage of specialists in the total population). It should be noted that the sample was drawn in such a way as to make statements about general practitioners and specialists as a whole. For any given specialty there may not have been enough dentists responding to make reliable statements about that individual specialty.

Data Collection

The 1987 SDP was initially mailed in April 1987. Two follow-up mailings to non-respondents occurred in May and June, 1987. A telephone follow-up to non-respondents was conducted in July and August 1987. Coding, hand-editing, and computer processing were completed in September 1987. The final response rate was computed after the individuals who were either retired, disabled, deceased, not in private practice, or had unknown addresses were eliminated from the sample. The adjusted sample size was used to calculate the final response rate of 57.5%.

Weighting the Sample

Since the proportion of specialists in the sample is higher than the actual percentage in the dental population, it is necessary to account for this imbalance when making statements about the total dental population. The correction is accomplished by developing and applying a weighting factor to each sampled dentist.

Weights were calculated for general practitioners and specialists separately, by dividing the percentage of each in the population by the percentage in the sample. The assumed proportion of general practitioners in the population is 85%, specialists, 15%. The percentage of general practitioners in the sample is 75.3%, specialists, 24.7%.

The weights were computed as follows:

General Practitioner	.85/.753 = 1.128818
Specialist	.15/.247 = 0.607287

These weights were employed in the calculations of means and medians for cases in which general practitioners and specialists were combined (i.e., when statements were made about "all" solo or independent dentists). The weights were also used when percentages of dentists in various categories were computed. In these cases, the totals as well as the percentages are weighted, making the totals smaller or larger than those for the actual sample.

B. General Characteristics of Private Practice Dentistry in the United States, 1986

Of all the nation's dentists who work in the private practice of dentistry, 98.2% do so as a primary occupation. Most (92.6%) work only in a primary practice, 5.6% work in both a primary and secondary practice, while 1.8% work in private practice as a secondary occupation only. Of these dentists working only in private practice as a secondary occupation, 80.4% work primarily as dental school faculty, hospital staff, or are pursuing postgraduate education. A primary occupation unrelated to dentistry was reported by 4.3%, while 8.7% are employed by federal or local government.

Slightly more than half (51.1%) of the nations' private practitioners are under the age of 45, 17.6% are under the age of 35, and 8.2% are 65 years of age or older. Roughly 69% of the private practitioners graduated from dental school since 1960, and about 26% have graduated since 1975. Dentists in private practice are distributed relatively equally among the four major U.S. census divisions. About 25% are located in the northeast, 25% in the south, 28% in the northcentral, and 22% in the west.

Most dentists (88%) practice dentistry on a full-time basis (more than 32 hours per week). About 63% of the private practitioners reported having worked more than 40 hours per week. On an annual basis, 84.3% of the private practitioners worked more than 1,600 hours, while 52.4% worked more than 2,000 hours.

As Figure 1 shows, the majority of dentists (93.1%) are owners of their practices. Of these, 56.3% are sole proprietors, 30.3% are shareholders in an incorporated dental practice, and 6.5% are partners. About 6.9% of private practitioners are nonowners - 4.5% employed as associates on a salary, commission, or percentage basis and 2.4% as independent contractors.

The solo dental practice is the most typical size of private practice. About 70% of the nation's private practitioners are working in a practice with no other dentist, while 17.3% are working with one other dentist, and 12.6% with two or more dentists.

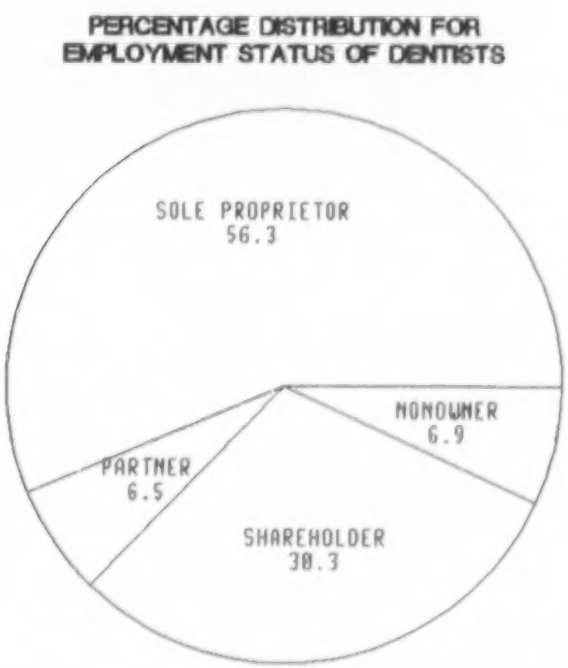


FIGURE 1.

SOURCE: AMERICAN DENTAL ASSOCIATION, 1987 SURVEY OF DENTAL PRACTICE.

II. INCOME FROM THE PRIVATE PRACTICE OF DENTISTRY

A. General

The net income data presented in this report are based on results of the 1987 Survey of Dental Practice and are restricted to those dentists who report that they are in private practice as a primary occupation. Dentists were asked to report their net income earned from private practice and any income earned from other sources in dentistry (e.g., teaching, consulting, hospitals, and other sources). Independent dentists (i.e., sole proprietors, partners, and shareholders) reported their net income before personal taxes, while nonowner dentists (i.e., employees, associates, and non-shareholders) reported gross salaries, wages, commissions and percentages from private practice. The reader is cautioned, however, that a transition from what a dentist reports as net income to the gross income of a dental practice cannot be easily made. In the case of a solo dentist (i.e., working with no other dentist in the same practice), the reported net income is the same as the net income of the practice. In the case of an independent dentist working in a nonsolo practice, the reported net income is not the same as the net income of the practice. Gross income of this latter dentist would require an arbitrary allocation of the gross income reported for the practice.

Three different estimates of net income from the private practice of dentistry are contained in this report: (1) net income from the primary practice alone; (2) net income from private practice; and, (3) total net income from all dental sources. Net income from the primary practice is what the dentist reported as income (after practice expenses but before personal taxes) from a primary practice. Net income from private practice is the net income from the primary practice plus income earned from a secondary private practice. Total net income from all dental sources includes net income from primary practice, net income from secondary practice, and any other income derived from other dental sources, such as teaching in a dental school, consulting, or working as a hospital staff dentist.

B. Net Income of Independent Dentists

Independent dentists, owners in full or part of a practice, comprise 93.1% of the nation's private practitioners who are in private practice as a primary occupation.

The net income of independent dentists in 1986 is reported in Table 1. The means were: primary practice-$74,040; private practice-$74,870; and total from dentistry-$76,050. The difference between the average net income from primary practice and the average net income from all sources was $2,010.

Table 1

Net Income of Independent Dentists
by Source of Dental Income, 1986

Source of Net Income	Median	Mean	n+	S.D.
Primary Practice	$69,000	$74,040	1906	$47,620
Private Practice	70,000	74,870	1888	47,830
Total from Dentistry	70,000	76,050	1888	48,320

Source: American Dental Association, 1987 Survey of Dental Practice.

+Throughout this report, "n" refers to the number of survey respondents.

A similar table of net income from independent private practice for general practitioners (GPs) and specialists is shown in Table 2*. The median income (from all sources) for GPs was $64,000 and $96,000 for specialists. The mean net income of both GPs and specialists exceeded the median values. The mean net income from primary practice for GPs was $69,920, which was about 6% less than the average for all dentists shown in Table 1. Specialists in primary practice had a mean net income of $97,920, which exceeded the mean net income of all independent dentists by about 32%. Similar to all independent dentists, GPs net income from primary practice was about 97% of the average income from all dental sources. Specialists' net income from primary practice was only slightly less, representing

*This report does not contain statistics for individual specialties. The number of respondents in some specialty groups was too few for statistical analysis.

96% of the mean total income from dentistry. Both GPs and specialists derive their net income from a private practice that represents their primary dental occupation.

Table 2

Net Income of Independent General Practitioners and Independent Specialists by Source of Dental Income, 1986

General Practitioners

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$ 61,000	$ 69,920	1444	$ 44,530
Private Practice	62,500	70,550	1438	44,380
Total from Dentistry	64,000	71,660	1438	45,050

Specialists

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$ 91,000	$ 97,920	462	$ 56,740
Private Practice	96,000	100,570	450	57,830
Total from Dentistry	96,000	102,100	450	57,340

Source: American Dental Association, 1987 Survey of Dental Practice.

A Technical Note to the Reader: Net Income of Specialists

The 1987 Survey of Dental Practice: Income from the Private Practice of Dentistry is a continuation since 1982 of reporting the statistical results about income from private dental practice. The data contained in this report are selected statistics about income and are presented in virtually the same way as they have been reported in the recent past.

The 1987 report contains estimates of 1986 mean and median earnings of all dentists, general practitioners and specialists. According to the 1987 Survey, the 1986 average net income for all specialists combined from their primary practice was estimated to be $97,920 while the median net income was $91,000. These figures were lower than their corresponding 1985 mean and median figures of $103,390 and $91,500 reported from the 1986 Survey of Dental Practice. Obviously, the question is whether or not the average income of specialists "declined" between 1985 and 1986.

The Bureau's response is that we are unable to detect a "statistically" significant difference between the averages reported for 1985 and 1986. The primary reason for this response is based on the survey methodology used to conduct the Survey of Dental Practice discussed previously (page 2). A random sample of all specialists combined is selected with no account taken for dental specialities. While specialists are oversampled, the total number of specialists responding to the income questions included 459 in the 1986 Survey and 462 in the 1987 Survey. The corresponding number of general practitioner respondents included 1,352 in the 1986 Survey and 1,444 in the 1987 Survey. The smaller sample size for specialists means, among other things, that the averages are more sensitive to large and/or small values. An indication of this characteristic can be detected by comparing the mean to the corresponding median income of specialists from the two samples. The median net income figures were virtually the same; $91,500 in 1985 and $91,000 in 1986. The differences in mean and median estimates were $11,890 in 1985 compared to a difference of $6,920 in 1986 suggesting that the net effect of large income figures for specialists was greater in 1985 than 1986.

The potential for greater variation in income among specialists (which is also influenced by income variation over different specialties) and the relatively smaller sample of specialist means that the sampling error (i.e., the error due to the fact that a sample is used rather than sending a survey to all practicing specialists) is greater among specialists than general practitioners. The variation in the income reported by specialists and the sample size can be used to provide an estimate of a degree of confidence that the mean income determined from the sample is a reasonably reliable estimate of the average income of all specialists. In addition to the sample means, an interval around the mean has also been computed that is influenced by the amount of variation in income reported by specialists and the size of the sample of specialists reporting income. The means and intervals are shown below:

Survey Year	Income Year	Mean Income	Size of Interval
1986	1985	$103,390	+/- $5,719
1987	1986	97,920	+/- 5,279

Based on the table, the average income of specialists is estimated to be $103,390 plus or minus (+/-) $5,719. This means that based on the size of the sample drawn and the variation in income reported by specialists, we can only be reasonably confident that the average income of specialists in 1985 falls in a range of $96,671 - $109,109, a spread of more than $10,000. Correspondingly, the estimated range of income in 1986 was $92,641 - $103,199. An increase in the confidence of the estimated sample mean income occurs as the width of the interval narrows; i.e., the narrower the interval the greater the confidence that the sample mean is a reliable estimate of the average income of all specialists in the U.S.

An age-earnings profile is a means of examining the relationship between earnings and experience. Earnings of the least experienced dentists are the lowest, and, in general, dental related income increases with experience in practicing dentistry. Earnings tend to reach a maximum between ages 45-55, and then decline as dentists approaching older age levels begin to consider full- or part-time retirement from private practice. Table 3 contains the mean income of independent dentists by age of the dentist.

Table 3

Mean Net Income of Independent Dentists by Age and Source of Dental Income, 1986

Age (years)	Source of Net Income: Primary Practice		Private Practice		Total from Dentistry	
	Mean	n	Mean	n	Mean	n
Less than 30	$45,240	59	$47,790	59	$48,900	59
30-34	62,120	229	63,720	228	64,470	228
35-39	76,570	351	77,700	351	79,020	351
40-44	85,780	329	86,910	324	88,620	324
45-49	88,650	233	89,610	229	91,050	229
50-54	86,920	229	87,170	226	88,640	226
55-59	71,720	188	71,970	185	72,380	185
60 or older	54,740	288	54,900	286	55,730	286

Source: American Dental Association, 1987 Survey of Dental Practice.

For each source of net income, the lowest mean income occurs among dentists with the least experience (i.e., the "less than 30" age group). The next lowest mean income occurs among dentists who are most experienced, 60 years of age and older. The average net income from primary practice for the "less than 30" age group was $45,240, and the highest mean net income from primary practice occurred in the age group 45-49 years of age ($88,650). The most experienced dentists earned an average of $54,740. For all age groups, the percentage of income derived from the primary practice ranged from 92-99%.

Income of independent general practitioners and specialists by age group and source of dental income is presented in Table 4.

Table 4

Mean Net Income of Independent General Practitioners and Independent Specialists by Age and Source of Dental Income, 1986

Age (years)	Source of Net Income: Primary Practice		Private Practice		Total from Dentistry	
	Mean	n	Mean	n	Mean	n
			General Practitioners			
Less than 30	$ 45,380	51	$ 47,460	51	$ 48,650	51
30-34	60,730	200	62,280	199	62,970	199
35-39	71,390	278	72,070	278	73,510	278
40-44	80,930	229	81,610	228	83,310	228
45-49	81,230	152	82,100	149	83,730	149
50-54	83,200	167	83,260	167	84,770	167
55-59	69,500	139	69,680	139	69,880	139
60 or older	53,630	228	53,600	227	54,010	227
			Specialists*			
Less than 35	$ 72,100	37	$ 75,480	37	$ 76,690	37
35-39	113,240	73	117,500	73	118,070	73
40-44	106,420	100	110,320	96	112,060	96
45-49	114,530	81	115,580	80	116,400	80
50-54	105,510	62	107,780	59	108,970	59
55-59	83,430	49	84,830	46	86,440	46
60 or older	62,640	60	64,210	59	68,000	59

Source: American Dental Association, 1987 Survey of Dental Practice.

The age earning profile of independent specialists tends to differ from the independent GPs and all independents profiles in two respects: (1) an insignificant number of specialists are in private practice before the age of 30 years, due to the longer educational requirements; and (2) the mean net income of specialists fluctuates more during the maximum income years than it does for GPs in the same age groups.

*For specialists, the age group "less than 30" and "30-34" were not reported due to the small number of specialists who were in these categories.

The amount of time dentists spend in the practice of dentistry has been examined with regard to productivity (i.e., the amount of dentistry supplied to patients, the level of dental income and the amount of dentist time, and how dentists spend time providing various dental procedures). In 1986, independent dentists in private practice spent, on average, 42.5 hours per week in the practice and 32.8 hours per week in the treatment of patients. On a yearly basis, private practitioners averaged 2,018 hours in the primary practice and 1,559 hours treating patients*.

Table 5 contains the percentage distribution of independent private practitioners by: (1) average hours per week in the practice and, (2) average hours per year in the practice.

Table 5

Time Spent by Independent Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1986

Hours Per Week	Percent	n
Less than 20	1.1%	24
20-29	3.5	75
30-39	27.0	580
40-49	51.3	1,101
50 or more	17.1	366
Total	100.0	2,146
Hours Per Year		
Less than 1,000	2.6%	59
1,000-1,199	1.4	32
1,200-1,399	3.5	81
1,400-1,599	6.5	151
1,600-1,799	12.3	283
1,800-1,999	20.8	480
2,000-2,199	24.3	561
2,200-2,399	12.7	294
2,400 or more	15.9	367
Total	100.0	2,308

Source: American Dental Association, 1987 Survey of Dental Practice.

*Annual hours per year was determined by multiplying weeks worked per year in the primary practice times hours worked per week. A dentist working 50 weeks per year at the rate of 40 hours per week spends 2,000 hours per year in the practice.

Approximately 4.6% of independent dentists in private practice during 1986 spent less than 30 hours per week in the practice, while 95.4% spent 30 or more hours per week in their primary dental practices. About 68.4% of the independent private practitioners spent 40 or more hours per week in the practice. Annually, 14.0% worked less than 1,600 hours, while slightly more than half (52.9%) worked 2,000 hours or more per year.

Table 6 contains the average net income of all independent dentists in private practice by the amount of time spent in the practice.

Table 6

Mean Net Income of Independent Dentists by Hours Per Week, Hours Per Year, and Source of Dental Income, 1986

Hours Per Week	All Independent Dentists	General Practitioners	Specialists
Less than 32 hours:			
Primary Practice	$ 50,290	$ 43,500	$ 70,670
Private Practice	54,760	45,870	82,660
Total from Dentistry	58,860	48,920	90,040
32 hours or more:			
Primary Practice	76,180	71,990	102,390
Private Practice	76,640	72,450	103,380
Total from Dentistry	77,560	73,410	103,990
Hours Per Year			
Less than 1,600 hours:			
Primary Practice	$ 59,690	$ 52,440	$ 81,880
Private Practice	62,760	54,120	89,800
Total from Dentistry	65,440	56,160	94,490
1,600 hours or more:			
Primary Practice	76,210	72,230	102,470
Private Practice	76,680	72,680	103,570
Total from Dentistry	77,620	73,670	104,220

Source: American Dental Association, 1987 Survey of Dental Practice.

As expected, income from private practice was lower among dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. It is still the case, however, that dentists working in a primary private practice earn most of their annual net income from that primary practice, although the percentage is slightly lower for dentists working fewer hours. Independent dentists working fewer hours per year earn 91% of their annual income from the primary practice. Those working more hours earn 98% from the primary practice. Table 7 contains the average number of hours and the average age of the dentists for the groups reported in Table 6.

Table 7

Mean Hours Worked and Mean Age of Independent Dentists in Private Practice, 1986

Hours Per Week	All Independent Dentists	General Practitioners	Specialists
Less than 32 hours:			
Mean age	54.9	56.2	51.0
Mean hours/week	26.5	26.4	26.9
32 hours or more:			
Mean age	46.0	45.8	47.1
Mean hours/week	44.2	44.2	44.4
Hours Per Year			
Less than 1,600 hours:			
Mean age	54.3	55.2	51.6
Mean hours/week	30.3	30.1	30.8
1,600 hours or more:			
Mean age	45.5	45.4	46.5
Mean hours/week	44.6	44.5	45.2

Source: American Dental Association, 1987 Survey of Dental Practice.

Dentists who worked less than 32 hours per week or who worked less than 1,600 hours per year were, on average, older than all dentists. The average age of all independent dentists is 46.1 years (median age is 44 years), compared to 54.9 years for all dentists working less than 32 hours per week, and 54.3 years for all dentists working less than 1,600 hours per year. Dentists working the fewest hours per week or per year tend to be older, rather than younger dentists. This may simply reflect the decision of older dentists to scale down the amount of time in practice in anticipation of total or semi-retirement. Although not shown in these tables, 15.5% of the independent dentists are less than 35 years old, and of these dentists, about 4.5% work less than 32 hours per week. Similarly, about 6.3% of the dentists less than 35 years of age worked less than 1,600 hours per year. About 27.2% of the private practitioners are 55 years of age or older, and of this group of dentists, 18.2% worked less than 32 hours per week and 27.0% worked less than 1,600 hours per year.

These data seem to suggest that the amount of time that dentists spend in the practice partially reflects a natural work-life cycle. Most of the younger dentists who are working in a primary private practice are doing so on a "full-time" basis in anticipation of building a practice. A significantly larger percentage of the older dentists are working "part-time". Since no information is provided in these data concerning dental market conditions in the area of practice of these dentists, little can be said about the extent to which dentists working fewer hours are doing so because of a lack of patients or patient visits.

Independent dentists (i.e., dentists who are owners or share in the ownership of a practice) have three practice options. They may practice as unincorporated sole proprietors (i.e., one owner), partners in an unincorporated partnership, or shareholders in an incorporated practice. Most dentists who are in private practice as a primary occupation are owners of a dental practice (93%). Table 8 contains the distribution of independent dentists in private practice by type of practice.

Table 8

Percentage Distribution of Independent Dentists by Current Employment Status and Initial Employment Status in the Primary Practice, 1986

Current Employment Status	Percent	n
Sole proprietor	63.2%	1,459
Partner	6.7	154
Shareholder	30.1	694
Total	100.0	2,307
Initial Employment Status in Current Practice		
Sole proprietor	75.5%	1,653
Partner	6.4	140
Shareholder	6.4	141
Employed (unincorporated)	5.4	119
Nonshareholder (incorporated)	4.0	88
Independent contractor	2.3	50
Total	100.0	2,191

Source: American Dental Association, 1987 Survey of Dental Practice.

Most of the independent dentists currently in private practice are practicing in sole proprietorships (63.2%), the sole owners of the primary practice where they practice*. Only about 6.7% of currently practicing dentists are partners in a partnership and an additional 30.1% are shareholders in incorporated practices.

In addition to the current practice (employment) status of private practitioners, data are provided in Table 8 about the employment status of dentists when they first began in their current primary practice. Most (75.5%) started in their current practice as the sole proprietor. The remaining 24.5% started as partners (6.4%), shareholders in an incorporated practice (6.4%), employed dentists in an unincorporated practice (5.4%), nonshareholders in an incorporated practice (4.0%), and independent contractors (2.3%).

*A dentist who is a sole proprietor may or may not work with other dentists in the same practice. A sole proprietor of a practice who works with no other dentists is a solo dentist. A sole proprietor who employs other dentists is not a solo dentist. A single owner of a dental practice who is incorporated is included under "incorporated" in Table 8. A solo dentist may also be an incorporated dentist.

Table 9 contains data on the current status of independent practitioners according to their initial employment status in the practice.

Table 9

Current Employment Status of Independent Dentists by Initial Employment Status in the Current Practice, 1986

Initial Employment Status in Current Practice	Current Employment Status: Sole Proprietor	Partner	Shareholder	Total
Sole proprietor	72.6%	2.0%	25.4%	100.0%
Partner	30.4	46.5	23.1	100.0
Shareholder	5.7	1.2	93.1	100.0
Employed (unincorporated)	55.7	15.9	28.4	100.0
Nonshareholder (incorporated)	36.0	19.0	45.0	100.0
Independent contractors	58.4	15.7	25.9	100.0

Source: American Dental Association, 1987 Survey of Dental Practice.

About 75% of the independent dentists currently in private practice began in their current practice as sole proprietors. Of these dentists, 72.6% continue to practice as sole proprietors, while 2.0% are now practicing as partners, and 25.4% are now practicing as shareholders in an incorporated practice (Table 9). Note that since reference is made to the "same" practice (i.e., the current primary practice), the data show the changes that have taken place in both the employment status of dentists and the character of the practice.

The data in Table 8 indicates that approximately 9.4% of the currently independent dentists started in a nonownership position in the practice (i.e., employed or nonshareholder). Table 9 indicates that most of these dentists are now practicing as sole proprietors or shareholders in that same practice.

The current employment status of independent dentists in primary practice by age of the dentist is shown in Table 10.

Table 10

Percentage Distribution of Independent Dentists by Current Employment Status and Age of the Dentist, 1986

Age (years)	Current Employment Status: Sole Proprietor	Partner	Shareholder	Total
Less than 30	3.6%	5.6%	2.2%	--
30-34	13.9	17.7	7.2	--
35-39	17.4	29.7	17.5	--
40-44	13.8	16.2	21.6	--
45-49	10.4	8.7	14.6	--
50-54	9.5	4.8	16.2	--
55-59	10.4	7.0	10.3	--
60 or older	21.0	10.3	10.4	--
Total	100.0	100.0	100.0	--
Less than 30	68.5%	11.3%	20.2%	100.0%
30-34	72.5	9.7	17.8	100.0
35-39	60.3	10.9	28.8	100.0
40-44	53.6	6.6	39.8	100.0
45-49	57.0	5.0	38.0	100.0
50-54	53.6	2.9	43.5	100.0
55-59	64.9	4.6	30.5	100.0
60 or older	77.7	4.0	18.3	100.0

Source: American Dental Association, 1987 Survey of Dental Practice.

Most independent dentists currently in private practice are sole proprietors (63.2%). Among all sole proprietors, about 17.5% are less than 35 years of age, and 21.0% are 60 years of age or older (Table 10, top half). The largest portion of the sole proprietors falls into this over 60 age group. The second largest group falls into the 35-39 year old age group. Very few of the sole proprietors are under 30 years of age (3.6%).

The bottom portion of Table 10 contains the distribution of independent dentists by type of practice status within each age group. Among all dentists with the least experience as private practitioners (i.e., dentists less than 30 years old), 68.5% are sole proprietors, although only 3.3% of private practitioners

are in this age group. Within any age group of practitioners, sole proprietorship is the predominant form of dental practice ownership.

Partnerships show no significant pattern. The less than 30 age group shows a slightly higher percentage of partnerships than other age groups, 11.3%. The 50-54 years of age category shows the highest percentage of dentists as shareholders in incorporated practices. The younger and older age groups show lower percentages of dentists in this ownership category.

Table 11 contains the mean income of independent dentists practicing as sole proprietors, partners, and shareholders in an incorporated dental practice.

Table 11

Mean Net Income of Independent Dentists by Employment Status in the Primary Practice and by Source of Dental Income, 1986

Source of Net Income	Sole Proprietor		Partner		Shareholder	
	Mean	n	Mean	n	Mean	n
All Independent Dentists						
Primary Practice	$ 63,060	1133	$ 75,760	128	$ 95,380	645
Private Practice	63,810	1121	77,110	127	96,250	640
Total from Dentistry	64,920	1121	79,240	127	97,340	640
Mean Dentist Age	47.4	1398	42.1	161	46.4	753
General Practitioners						
Primary Practice	$ 61,190	955	$ 68,730	90	$ 91,100	399
Private Practice	61,770	951	69,810	89	91,690	398
Total from Dentistry	62,890	951	71,520	89	92,650	398
Mean Dentist Age	47.3	1170	41.9	108	45.8	453
Specialists						
Primary Practice	$ 81,730	178	$106,690	38	$108,290	246
Private Practice	85,030	170	108,920	38	110,170	242
Total from Dentistry	86,020	170	112,860	38	111,700	242
Mean Dentist Age	48.2	228	42.8	53	48.0	300

Source: American Dental Association, 1987 Survey of Dental Practice.

Regardless of the dentist's employment status, most of the net income is earned from a primary private dental practice. There is, however, variation in income among dentists in different employment arrangements. Although most independent dentists work in sole proprietorships, they earn, on average, lower net incomes than do independent dentists in other practice arrangements. Among all dentists working as shareholders in an incorporated practice, the mean net income from the primary practice was $95,380 representing 51% more than the corresponding average net income earned by sole proprietors ($63,060). Among general practitioners, this difference amounts to 49%; among specialists the difference in net income between sole proprietors and shareholders is 32%.

The mean net income earned by independent dentists in private practice by geographic region of the U.S. is shown in Table 12.

Table 12

Mean Net Income and Mean Age of Independent Dentists by U.S. Region and Source of Dental Income, 1986

Region	Primary Practice	Private Practice	Total from Dentistry	n	Mean Age
		All Independent Dentists			
New England	$ 74,800	$ 75,540	$ 76,740	125	50.4
Middle Atlantic	77,080	78,810	80,780	327	48.1
East North Central	71,080	71,710	72,490	325	47.5
West North Central	65,390	65,810	67,500	137	46.8
South Atlantic	79,180	80,120	81,240	276	45.4
East South Central	76,380	77,270	78,700	106	47.1
West South Central	70,740	71,650	73,050	169	43.3
Mountain	75,170	75,860	76,700	116	45.2
Pacific	74,260	74,550	76,060	318	46.6
		General Practitioners			
New England	$ 71,370	$ 71,990	$ 72,870	92	50.9
Middle Atlantic	73,770	74,790	76,550	237	48.1
East North Central	65,870	66,440	67,170	254	47.3
West North Central	62,550	62,770	64,630	111	46.7
South Atlantic	73,280	74,080	75,040	201	45.4
East South Central	70,650	71,560	73,210	81	47.5
West South Central	65,530	66,490	68,000	135	42.8
Mountain	72,570	73,140	73,980	84	45.0
Pacific	72,300	72,380	72,860	245	46.0
		Specialists*			
New England	$ 92,540	$ 95,080	$ 98,090	33	47.7
Middle Atlantic	93,260	98,990	101,990	90	48.2
East North Central	105,770	106,460	107,650	71	48.2
West North Central**	--	--	--	--	--
South Atlantic	108,580	111,460	113,460	75	45.6
East South Central**	--	--	--	--	--
West South Central	109,190	110,560	111,150	34	47.2
Mountain	87,850	89,100	89,960	32	46.4
Pacific	86,500	88,210	88,920	73	50.1

Source: American Dental Association, 1987 Survey of Dental Practice.

*The mean net income of specialists by region is less reliable than that of GPs due to the smaller sample of specialists per geographic region.

**Income levels for specialists in the West North Central and East South Central regions are not reported because the small number of responses from these areas are insufficient to ensure reliable statistical results.

The mean net income from primary practice for all independent dentists was shown to be $74,040 in Table 1. The mean net income was lower than the national average in three of the nine regions, including East North Central ($71,080), West North Central ($65,390), and West South Central ($70,740). The remaining six regions had mean net incomes that exceeded the national average. Among independent general practitioners, three regions had mean net incomes lower than the national average net income of general practitioners ($69,920 - Table 2). For independent specialists the national average net income from a primary practice was $97,920.

Note that two regions did not contain enough specialists to allow meaningful statistical analysis.

In general, the source of dentists' net income is not affected by the region where they practice. This is true, on average, for all independent dentists, who earned between 95% and 99% of net income from primary practice.

C. Net Income of Solo Dentists

The solo dentist practice is the most typical size of private practice. About 70% of all the nation's private practitioners were working in a practice with no other dentist. Solo dentists earn 98% of their annual income from the primary practice.

The net income of solo dentists in 1986 is reported in Table 13. Mean income exceeds the median values by $5,300 for primary practice income to $6,610 for total net income. The mean net income from primary practice was $70,100 and represented 98% of the average income from all dental sources.

Table 13

Net Income of Solo Dentists
by Source of Dental Income, 1986

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$64,800	$70,100	1,433	$43,860
Private Practice	65,000	70,740	1,419	44,100
Total from Dentistry	65,000	71,610	1,419	44,590

Source: American Dental Association, 1987 Survey of Dental Practice.

The mean net income for solo general practitioners and specialists is shown in Table 14. The median net income for solo GPs (from all sources) was $60,000, which was lower than the median net income of all solo dentists.

Table 14

Mean Net Income of Solo General Practitioners and Solo Specialists by Source of Dental Income, 1986

General Practitioners

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$60,000	$66,320	1,111	$39,520
Private Practice	60,000	66,790	1,108	39,360
Total from Dentistry	60,000	67,640	1,108	40,060

Specialists

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$85,500	$94,330	322	$58,400
Private Practice	90,000	96,900	311	59,800
Total from Dentistry	90,000	97,920	311	59,350

Source: American Dental Association, 1987 Survey of Dental Practice.

The median net income of solo specialists (from all sources) was $90,000. The mean net incomes of both solo GPs and solo specialists exceeded the median values. The mean net income from primary practice for solo GPs was $66,320, which was about 5.4% less than the average for all dentists shown in Table 13. Specialists in solo practice had a mean net income of $94,330, which exceeded the mean net income of all solo dentists by about 34.6%. Both solo GPs and solo specialists derive their net income from a private practice that represents their primary dental occupation.

Table 15

Mean Net Income of Solo Dentists by Age and by Source of Dental Income, 1986

Age (years)	Source of Net Income*					
	Primary Practice		Private Practice		Total from Dentistry	
	Mean	n	Mean	n	Mean	n
Less than 35	$57,410	203	$58,680	202	$59,200	202
35-39	71,190	245	72,150	245	73,350	245
40-44	80,320	244	81,390	240	82,460	240
45-49	82,560	178	83,280	175	84,760	175
50-54	81,470	174	81,570	172	82,170	172
55-59	70,720	150	70,940	147	71,180	147
60 or older	52,830	239	52,960	238	53,770	238

Source: American Dental Association, 1987 Survey of Dental Practice.

The lowest mean net income occurs among solo dentists with the most experience (i.e., the "60 or older" age group). Table 15 shows that the average net income from primary practice for the "60 or older" age group was $52,830, and the highest mean net income from primary practice occurred in the age group 45-49 years of age. The youngest solo dentists earned an average of $57,410 from primary practice. Regardless of the dollar amounts earned, all solo dentists earn most of their income from a primary dental practice.

Income from dentistry by dentist age, for solo general practitioners and solo specialists, is shown in Table 16.

*The age groups "less than 30" and "30-34" were combined into "less than 35" due to the small number of solo dentists who were less than 30 years old.

Table 16

Mean Net Income of Solo General Practitioners and Solo Specialists by Age and Source of Dental Income, 1986

Age (years)	Source of Net Income: Primary Practice Mean	n	Private Practice Mean	n	Total from Dentistry Mean	n
General Practitioners						
Younger than 35*	$ 55,780	178	$ 56,820	177	$ 57,340	177
35-39	65,470	200	65,940	200	67,220	200
40-44	76,310	179	77,050	179	78,180	179
45-49	76,150	120	76,830	118	78,570	118
50-54	78,480	132	78,480	132	79,170	132
55-59	67,820	113	67,960	113	68,200	113
60 or older	52,060	189	52,170	189	52,520	189
Specialists**						
39 or younger	$104,350	70	$109,040	70	$109,570	70
40-44	100,870	65	105,080	61	105,750	61
45-49	107,250	58	108,080	57	108,580	57
50-54	98,980	42	100,550	40	100,550	40
55-59	87,140	37	89,360	34	89,570	34
60 or older	58,260	50	58,630	49	62,740	49

Source: American Dental Association, 1987 Survey of Dental Practice.

*For specialists, the age groups "less than 30" and "30-34" were combined into "younger than 35" due to the small number of dentists who were less than 30 years old.

**For specialists, the age groups "less than 30," "30-34," and "35-39" were combined into the "39 or younger" category, due to the small number of specialists in the younger age groups.

The age earnings profile of solo GPs is similar to that of all solo dentists in Table 15. The mean income of solo GPs is lower than the income of all solo dentists, reflecting the absence of the specialists' income. Solo GP mean net income from primary practice reaches a maximum in the 50-54 year old age group, and a minimum in the 60 or older age group.

In 1986, solo dentists in private practice spent, on average, 42.4 hours per week in the practice and 32.7 hours per week treating patients. Annually, solo practitioners average 2,015.4 hours per year in the primary practice and 1,554.1 hours per year treating patients*.

Table 17

Time Spent by Solo Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1986

Hours Per Week	Percent	n
Less than 20	1.4%	22
20-29	3.5	56
30-39	27.8	454
40-49	51.4	838
50 or more	15.9	259
Total	100.0	1,629
Hours Per Year		
Less than 1,000	2.6%	45
1,000-1,199	1.2	21
1,200-1,399	3.3	58
1,400-1,599	6.9	121
1,600-1,799	12.7	223
1,800-1,999	20.9	366
2,000-2,199	24.6	430
2,200-2,399	12.6	220
2,400 or more	15.2	265
Total	100.0	1,749

Source: American Dental Association, 1987 Survey of Dental Practice.

*Annual hours per year was determined by multiplying weeks worked per year in the primary practice by hours worked per week. A dentist working 50 weeks per year at the rate of 40 hours per week spends 2,000 hours per year in the practice.

Table 17 contains the percentage distribution of solo practitioners by (1) average hours per week in the private practice and, (2) average hours per year in the private practice.

In 1986, about 4.9% of solo dentists spent less than 30 hours per week in the practice, while 95.1% spent 30 or more hours per week in their primary practice. About 67% of private practitioners spent 40 or more hours per week in the practice. Annually, about 14% of the solo practitioners worked less than 1,600 hours per year, while 86% worked 1,600 or more hours per year.

Table 18 contains average net income of solo dentists in private practice by the amount of time worked per week in the practice.

Table 18

Mean Net Income of Solo Dentists by Hours Per Week, Hours Per Year, and Source of Dental Income, 1986

Hours Per Week	All Solo Dentists	General Practitioners	Specialists
Less than 32 hours:			
Primary Practice	$ 48,580	$ 42,710	$ 67,370
Private Practice	52,190	44,080	79,270
Total from Dentistry	55,340	46,590	84,530
32 hours or more:			
Primary Practice	72,040	68,180	98,940
Private Practice	72,360	68,530	99,810
Total from Dentistry	73,040	69,250	100,120
Hours Per Year			
Less than 1,600 hours:			
Primary Practice	$ 56,740	$ 48,380	$ 80,830
Private Practice	59,380	49,550	88,340
Total from Dentistry	61,450	51,240	91,550
1,600 hours or more:			
Primary Practice	74,470	68,510	98,650
Private Practice	74,790	68,860	99,620
Total from Dentistry	75,450	69,610	99,940

Source: American Dental Association, 1987 Survey of Dental Practice.

Incomes from private practice were lower among solo dentists working fewer hours in the practice. This was the case for both hours per week and hours per year. It is still the case, however, that solo dentists working in a primary private practice earn most of their annual net income from the primary practice. Table 19 contains the average number of hours worked and the average age of the solo dentists for the groups reported in Table 18.

Table 19

Mean Hours Worked and Mean Age
of Solo Dentists in Private Practice, 1986

Hours Per Week	All Solo Dentists	General Practitioners	Specialists
Less than 32 hours:			
Mean age	56.6	58.0	51.7
Mean hours/week	26.2	26.1	26.7
32 hours or more:			
Mean age	46.5	46.3	48.0
Mean hours/week	44.0	44.0	44.1
Hours Per Year			
Less than 1,600 hours:			
Mean age	55.9	57.2	52.0
Mean hours/week	29.8	29.5	30.8
1,600 hours or more:			
Mean age	46.2	45.9	47.4
Mean hours/week	44.5	44.3	44.9

Source: American Dental Association, 1987 Survey of Dental Practice.

Solo dentists who worked less than 32 hours per week or who worked less than 1,600 hours per year were, on average, older than other solo dentists. The average age of solo dentists is 47.5 years, compared to 56.6 years for solo dentists working less than 32 hours per week, and 55.9 years for solo dentists working less than 1,600 hours per year. The decision of older dentists to scale down the amount of time spent in the practice (in anticipation of total or semi-retirement) may be reflected by fewer hours worked per week and per year. These data also seem to suggest that the amount of time dentists spend in the practice partially reflects a natural work-life cycle.

Solo dentists have two ownership options. They may practice as unincorporated sole proprietors (i.e., the only owner of the practice) or as shareholders in an incorporated practice.

Table 20 contains information about the current practice status of solo dentists in 1986. In addition, data is provided concerning practice status when the dentists first began in their "current" primary practice.

Table 20

Percentage Distribution of Solo Dentists by Current Employment Status and Initial Employment Status in Current Primary Practice, 1986

Current Employment Status	Percent	n
Sole proprietor	74.3%	1,299
Shareholder	25.7	449
Total	100.0	1,748
Initial Employment Status in Current Practice		
Sole proprietor	84.2%	1,401
Partner	2.9	48
Shareholder	5.0	82
Employed (unincorporated)	2.1	36
Nonshareholder (incorporated)	4.3	72
Independent contractor	1.5	25
Total	100.0	1,664

Source: American Dental Association, 1987 Survey of Dental Practice.

Most of the dentists currently in solo private practice are practicing in sole proprietorships (74.3%). The additional 25.7% are solo shareholders in an incorporated practice.

In addition to the current practice (employment) status of solo practitioners, data are provided in Table 20 about the employment status of dentists when they first began in their current solo practice. More than 4 out of 5 practitioners (84.2%) started in their current practice as a sole proprietors. The remaining 15.8% started as partners (2.9%), shareholders in an incorporated practice (5.0%),

employed dentists in an unincorporated practice (2.1%), nonshareholders in an incorporated practice (4.3%), and on an independent contractor basis (1.5%).

Table 21 contains data on the current status of practitioners according to their initial status in the practice.

Table 21

Current Employment Status of Solo Dentists by Initial Employment Status in the Current Practice, 1986

Initial Employment Status in Current Practice	Current Employment Status: Sole Proprietor	Shareholder	Total
Sole proprietor	77.5%	22.5%	100.0%
Partner	66.1	33.9	100.0
Shareholder	7.6	92.4	100.0
Employed (unincorporated)	77.2	22.8	100.0
Nonshareholder(incorporated)	76.8	23.2	100.0
Independent contractor	86.7	13.3	100.0

Source: American Dental Association, 1987 Survey of Dental Practice.

As indicated in Table 20, about 84.2% of solo dentists in private practice began in their current practice as a sole proprietors. Of these dentists, 77.5% continue to practice as sole proprietors, while 22.5% are now practicing in a solo incorporated practice.

The current employment status of solo dentists in private practice by age of the dentists is shown in Table 22.

Table 22

Percentage Distribution of Solo Dentists by
Current Employment Status and Age of the Dentist, 1986

Age (years)	Current Employment Status: Sole Proprietor	Shareholder	Total
Less than 30	3.1%	1.5%	--
30-34	13.6	5.8	--
35-39	17.5	15.8	--
40-44	14.1	22.3	--
45-49	10.2	15.4	--
50-54	9.3	17.3	--
55-59	10.8	11.8	--
60 or older	21.4	10.1	--
Total	100.0	100.0	--
Less than 30	84.4%	14.6%	100.0%
30-34	87.1	12.9	100.0
35-39	76.2	23.8	100.0
40-44	64.6	35.4	100.0
45-49	65.6	34.4	100.0
50-54	61.0	39.0	100.0
55-59	72.5	27.5	100.0
60 or older	85.9	14.1	100.0

Source: American Dental Association, 1987 Survey of Dental Practice.

Most dentists currently in solo practice are also sole proprietors (Table 20). Among all sole proprietors, 16.7% are less than 35 years of age, and 21.4% are 60 years of age or older (Table 22, top half). The percent of solo dentists who are sole proprietors tends to decline after the age of 35, to a low of 9.3% in the age group 50-54. The percent of sole proprietor dentists then rises to a high of 21.4% among dentists 60 years of age or older. The age distribution of solo shareholders reflects a pattern opposite to that for sole proprietors. The percent of dentists who are solo shareholders increases to a high of 22.3% among dentists aged 40-44 and then declines throughout the remaining age profiles.

Table 23 contains the mean net income of solo dentists practicing as sole proprietors and shareholders in an incorporated dental practice.

Table 23

Mean Net Income of Solo Dentists by Employment Status in the Primary Practice and by Source of Dental Income, 1986

Source of Net Income	Sole Proprietor		Shareholder	
	Mean	n	Mean	n
		All Solo Dentists		
Primary Practice	$ 62,530	1,016	$ 90,900	417
Private Practice	63,090	1,006	91,730	413
Total from Dentistry	63,950	1,006	92,630	413
Mean Dentist Age	47.6	1,247	47.0	489
		General Practitioners		
Primary Practice	$ 60,450	855	$ 85,920	256
Private Practice	60,880	852	86,440	256
Total from Dentistry	61,740	852	87,270	256
Mean Dentist Age	47.5	1,039	46.4	293
		Specialists		
Primary Practice	$ 83,050	161	$105,620	161
Private Practice	85,800	154	107,780	157
Total from Dentistry	86,730	154	108,890	157
Mean Dentist Age	48.4	208	48.8	196

Source: American Dental Association, 1987 Survey of Dental Practice.

Regardless of employment status of the solo dentists, most of the dental net income is earned from a primary private dental practice. There is, however, variation in income among dentists in different employment arrangements. Most solo dentists work in sole proprietorships and, on average, earn net incomes lower than dentists

in other practice arrangements. Among solo dentists working as solo shareholders in an incorporated practice, the mean net income from the primary practice was $90,900, representing about 45% more than the corresponding net income earned by sole proprietors ($62,530). Among solo general practitioners this difference amounts to about 42%, and among solo specialists the difference in net income between sole proprietors and solo shareholders is 27%.

The mean net income earned by solo dentists in private practice by geographic region of the U.S. is shown in Table 24.

Table 24

Mean Net Income and Mean Age of Solo Dentists, by U.S. Region and Source of Dental Income, 1986

Region	Primary Practice	Private Practice	Total from Dentistry	n	Mean Age
			All Solo Dentists		
New England	$ 70,870	$ 70,730	$ 71,100	84	51.9
Middle Atlantic	70,670	72,480	74,280	234	49.7
East North Central	66,350	66,930	67,770	240	48.5
West North Central	63,810	63,970	64,820	101	46.9
South Atlantic	77,110	78,020	79,100	218	45.6
East South Central	74,760	75,330	76,270	81	47.5
West South Central	68,160	68,600	69,120	134	44.0
Mountain	71,830	72,660	73,530	95	45.7
Pacific	69,170	69,000	69,210	241	47.3
			General Practitioners		
New England	$ 68,460	$ 68,890	$ 69,210	63	48.6
Middle Atlantic	67,290	68,400	70,070	175	49.6
East North Central	62,400	62,950	63,790	198	48.4
West North Central	61,200	61,200	62,140	84	46.6
South Atlantic	72,350	73,040	74,020	165	45.6
East South Central	69,930	70,410	71,470	64	48.0
West South Central	62,630	63,050	63,600	107	43.4
Mountain	67,880	68,570	69,590	69	45.6
Pacific	66,820	66,550	66,690	182	46.6
			Specialists		
New England*	$ --	$ --	$ --	--	--
Middle Atlantic	89,320	96,050	98,550	59	50.4
East North Central	100,970	101,901	102,670	42	49.1
West North Central*	--	--	--	--	--
South Atlantic	104,670	108,580	110,280	53	45.7
East South Central*	--	--	--	--	--
West South Central*	--	--	--	--	--
Mountain*	--	--	--	--	--
Pacific	82,610	83,260	83,850	59	51.2

Source: American Dental Association, 1987 Survey of Dental Practice.

*For specialists in the New England, West North Central, East South Central, West South Central, and Mountain regions results are not reported because the small number of responses from these areas are insufficient to ensure reliable statistical results.

The mean net income from primary practice for all solo dentists was shown to be about $70,100 (Table 13). The mean net income was lower than the national average in four of the nine regions, including East North Central ($66,350), West North Central ($63,810), West South Central ($68,160), and Pacific ($69,170). The remaining five regions had mean net incomes that exceeded the national average. Among solo general practitioners, three regions had mean net incomes lower than the national average for solo general practitioners, ($66,320). Solo specialists income was lower than the national average ($94,330) in two regions, Middle Atlantic ($89,320) and Pacific ($82,610).

In general, the source of solo dentists' net income is not affected by the region where the dentists practice. This is true, on average, for all solo dentists, who earned between 95 and 99% of net income from a primary practice (Table 13).

D. Net Income of Nonowner Associate Dentists

The 1986 net income of nonowner dentists is reported in Table 25. The mean and median incomes for all nonowner dentists and nonowner general practitioners are shown separately. The median net income for all nonowner dentists in the primary practice was $40,000 and the mean net income was $43,050. The mean primary practice income represented 92% of the average income from all dental sources.

Table 25

Net Income of Nonowner Dentists
by Source of Dental Income, 1986

All Nonowner Dentists

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$40,000	$43,050	97	$24,790
Private Practice	42,000	46,050	97	25,280
Total from Dentistry	44,000	46,760	97	25,710

General Practitioners

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$38,000	$40,370	83	$19,360
Private Practice	40,000	42,980	83	19,460
Total from Dentistry	40,000	43,520	83	19,370

Source: American Dental Association, 1987 Survey of Dental Practice.

The lower half of Table 25 presents the mean and median net income figures for employed general practitioners. The mean primary practice income of $40,370 exceeds the median, $38,000, by $2,370. For nonowner general practitioners, the primary practice net income represents 93% of the average net income from all dental sources.

Table 26 presents mean net income by age group. Most nonowner dentists (56%) are younger than 34 years of age. Little difference exists between the age groups in terms of the percentage income derived from the primary practice.

Table 26

Mean Net Income of Nonowner Dentists by Age and by Source of Dental Income, 1986

Age (years)	Source of Net Income: Primary Practice Mean	n	Private Practice Mean	n	Total from Dentistry Mean	n
Less than 34*	$ 36,300	54	$ 39,420	54	$ 40,080	54
34 or older*	52,610	43	55,430	43	56,210	43

Source: American Dental Association, 1987 Survey of Dental Practice.

Table 27 contains the percentage distribution of the average hours spent in the practice per week and per year for nonowner dentists. About 62% of all employed dentists spend more than 40 hours per week in the practice, while 58% spend 2,000 hours or more per year.

*All age categories were combined into these two groups because any one category contained too few respondents for reliable statistical analysis.

Table 27

Time Spent by Nonowner Dentists in Private Practice, Percentage Distribution by Hours Per Week and Hours Per Year, 1986

Hours Per Week	Percent	n
Less than 40	37.6%	44
40 or more	62.4	74
	100.0	118
Hours Per Year		
Less than 2,000	41.9%	49
2,000 or more	58.1	69
	100.0	118

Source: American Dental Association, 1987 Survey of Dental Practice.

In 1986, nonowner dentists spent, on average, 41 hours per week in the primary practice, 32 hours of which were spent treating patients. Annually, nonowner dentists spent 1,988 hours in the practice and 1,539 hours treating patients.* Approximately, 77% of time spent in the practice was spent treating patients.

*Annual hours per year was determined by multiplying weeks worked per year in the primary practice times hours worked per week. A dentist working 50 weeks per year at the rate of 40 hours per week spends 2,000 hours per year in the practice.

E. Net Income of Independent Contractors

The 1986 net income of independent contractor dentists is reported in Table 28. The mean and median incomes for all independent contractor dentists and independent contractor general practitioners are shown separately. The median net income for all independent contractors from the primary practice ws $39,000 and the mean net income was $42,210. The mean, which exceeded the median by $3,210 represented 96% of the average income from all dental sources.

The lower half of Table 28 presents the mean and median net income figures for independent contractor general practitioners. The mean primary practice income of $39,760 exceeds the median, $39,500, by $260. For these general practitioners, the primary practice net income represents 97% of the average net income from all dental sources.

Table 28

Mean Net Income of Independent Contractors
by Source of Dental Income, 1986

All Independent Contractors

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$39,000	$42,210	49	$26,790
Private Practice	38,500	42,480	48	26,690
Total from Dentistry	40,110	44,000	48	26,610

General Practitioners

Source of Net Income	Median	Mean	n	S.D.
Primary Practice	$39,500	$39,760	42	$22,060
Private Practice	39,000	39,990	41	21,860
Total from Dentistry	40,000	41,190	41	21,880

Source: American Dental Association, 1987 Survey of Dental Practice.

F. Gross Income of Independent Dentists

The gross income figures for independent dentists are reported as gross income per owner dentist. The gross income of each practice has been equally distributed among all owner dentists working in the practice. This is not the only possible way of allocating practice resources and it may not accurately represent all practices. The gross income per owner dentist is a rate constructed by dividing the practice gross income by the number of owner dentists in that practice.

The primary practice average gross income per independent owner dentist is presented in Table 29. The average for all independent dentists was $217,150. The average for general practitioners was $206,650, which was about 6% less than the average for all independent dentists. Specialists' gross income averaged $277,330, exceeding the mean of all independent dentists by 28%. The mean, in all cases, exceeded the median values.

Table 29

Independent Dentists' Primary Practice Gross Income Per Owner Dentist, 1986

	Mean	Median	n	Standard Deviation
All Independent Dentists	$217,150	$200,000	1,719	$152,880
General Practitioners	206,650	183,000	1,298	142,990
Specialists	277,330	248,000	421	189,200

Source: American Dental Association, 1987 Survey of Dental Practice.

The average gross income per independent dentist by age is presented in Table 30. For general practitioners, earnings reached a maximum between the ages 45-49 and then began to decline. Specialists' earnings peaked earlier, between the ages of 35-39, and declined generally thereafter. Dentists 60 years of age and older and those less than 30 had the lowest gross incomes.

Table 30

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Age, 1986

Age (years)	Mean	n
	All Independent Dentists	
Less than 30	$175,850	53
30-34	202,430	214
35-39	232,570	327
40-44	255,130	306
45-49	266,190	211
50-54	232,760	212
55-59	185,760	166
60 or older	137,970	230
	General Practitioners	
Less than 30	$180,510	47
30-34	201,370	185
35-39	217,320	259
40-44	241,810	211
45-49	254,370	137
50-54	217,270	154
55-59	181,670	123
60 or older	134,810	182
	Specialists	
Less than 35*	$196,660	35
35-39	340,510	68
40-44	310,140	95
45-49	306,850	74
50-54	309,220	58
55-59	207,510	43
60 and older	160,220	48

Source: American Dental Association, 1987 Survey of Dental Practice.

Primary practice gross income per dentist for independent dentists by geographic region is presented in Table 31. Three of the nine regions (South Atlantic, Mountain, and Pacific) had an average gross income that exceeded the national average ($217,150) for all independent dentists.

*For specialists, results for the category "less than 30" are not reported because the small number of responses are insufficient to ensure reliable statistical results.

Table 31

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Region, 1986

Region	Mean	n
	All Independent Dentists	
New England	$209,720	107
Middle Atlantic	201,170	284
East North Central	215,640	290
West North Central	188,300	126
South Atlantic	231,010	258
East South Central	196,990	94
West South Central	216,820	159
Mountain	218,090	103
Pacific	245,840	292
	General Practitioners	
New England	$191,170	78
Middle Atlantic	195,250	205
East North Central	205,640	227
West North Central	182,430	103
South Atlantic	216,320	187
East South Central	184,880	71
West South Central	195,300	125
Mountain	208,590	76
Pacific	241,010	223
	Specialists	
New England*	--	--
Middle Atlantic	$229,740	79
East North Central	282,600	63
West North Central*	--	--
South Atlantic	302,920	71
East South Central*	--	--
West South Central	363,840	34
Mountain*	--	--
Pacific	244,850	69

Source: American Dental Association, 1987 Survey of Dental Practice.

*Results are not reported for specialists in these regions because the small number of responses in these areas are insufficient to ensure reliable statistical results.

Table 32 contains the average primary practice gross income per owner dentists for independent sole proprietors, partners, and shareholders in an incorporated practice. Independent dentists working in sole proprietorships earn less than do independent dentists in other practice arrangements. Shareholders gross income per owner dentist was almost 66% higher than that of dentists in sole proprietorships. Among general practitioners, this difference amounts to 67%; among specialists, there is a 36% difference in gross income per dentist between sole proprietors and shareholders.

Table 32

Independent Dentists' Primary Practice Gross Income Per Owner Dentist by Employment Status, 1986

	Mean	n
All Independent Dentists		
Sole Proprietor	$178,190	1,017
Partner	203,730	112
Shareholder	295,510	590
General Practitioners		
Sole Proprietor	$172,850	858
Partner	192,310	76
Shareholder	289,310	364
Specialists		
Sole Proprietor	$231,650	159
Partner	248,510	36
Shareholder	314,060	226

Source: American Dental Association, 1987 Survey of Dental Practice.

G. Gross Income of Solo Dentists

The solo dentist practice is the most typical size of private practice. About 70% of the nation's private practitioners were working in a practice with no other dentist in 1986.

Statistics on solo dentists' gross income are presented in Table 33. The average practice gross income for the solo dentist is $198,490. The solo general practitioner averaged $187,870 which is about 5% less than the average for all solo dentists. Specialists in solo practice had a mean of $265,600 which exceeded the mean for all solo dentists by about 34%. The mean in all instances exceeded the median.

Table 33

Solo Dentists' Primary Practice
Gross Income, 1986

	Mean	Median	n	S.D.
All Solo Dentists	$198,490	$185,000	1,303	$125,130
Solo General Practitioners	187,870	175,000	1,007	104,180
Solo Specialists	265,600	230,000	296	199,390

Source: American Dental Association, 1987 Survey of Dental Practice.

The average practice gross income for solo dentists by age is reported in Table 34. The solo dentists who are 60 years of age and older reported the lowest gross income. Gross income increases until the ages of 40-44 when it reaches its maximum, and then declines, with the "60 and older" age group reporting the lowest gross incomes. This relationship is the same for solo general practitioners, but does not hold true for solo specialists.

Table 34

Solo Dentists' Primary Practice Gross Income by Age, 1986

Age (years)	Mean	n
	All Solo Dentists	
Less than 35*	$181,950	191
35-39	214,500	235
40-44	237,150	231
45-49	234,560	162
50-54	210,280	161
55-59	177,880	133
60 or older	125,510	190
	General Practitioners	
Less than 35*	$179,670	167
35-39	197,520	193
40-44	226,030	167
45-49	216,440	109
50-54	198,630	122
55-59	173,080	100
60 or older	122,020	149
	Specialists	
Less than 35**	$ --	--
35-39	359,540	42
40-44	291,040	64
45-49	303,830	53
50-54	278,000	39
55-59	204,900	33
60 and older	149,100	41

Source: American Dental Association, 1987 Survey of Dental Practice.

*For all solo dentists and general practitioners, the age groups "less than 30" and "30-34" were combined due to the small number of dentists under 30 years of age.

**For specialists, the age groups "less than 30" and "30-34" were not reported due to the small number of specialists who were in these categories.

Primary practice gross income by geographic region is reported in Table 35. Solo dentists in four regions had a primary practice gross income higher than the national average of $198,490. These were the South Atlantic, West South Central, Mountain, and Pacific regions. Solo general practitioners in three regions reported a practice gross income higher than the national average of $187,870, while solo specialists reported practice gross incomes exceeding the mean of $265,600 in two regions.

Table 35

Solo Dentists' Primary Practice Gross Income by Region, 1986

Region	Mean	n
	All Solo Dentists	
New England	$178,020	72
Middle Atlantic	178,090	199
East North Central	183,870	215
West North Central	182,290	94
South Atlantic	218,700	208
East South Central	179,150	75
West South Central	200,950	127
Mountain	217,100	86
Pacific	226,350	223
	General Practitioners	
New England	$159,060	53
Middle Atlantic	173,660	150
East North Central	174,510	176
West North Central	175,850	79
South Atlantic	207,930	156
East South Central	167,550	58
West South Central	175,140	100
Mountain	208,710	64
Pacific	219,280	168
	Specialists	
New England*	$ --	--
Middle Atlantic	203,330	49
East North Central	262,430	39
West North Central*	--	--
South Atlantic	278,760	52
East South Central*	--	--
West South Central*	--	--
Mountain*	--	--
Pacific	266,460	55

Source: American Dental Association, 1987 Survey of Dental Practice.

*Gross income was not reported for specialists in New England, West North Central, East South Central, West South Central, and Mountain regions due to the small number of responses in these areas. The number of responses were insufficient to ensure reliable statistical results.

Although most solo dentists are sole proprietors, the solo dentists who are sole shareholders in an incorporated practice earn, on average, a 61% higher practice gross income. The average gross incomes by type of practice are presented in Table 36.

Table 36

Solo Dentists' Primary Practice Gross Income
by Employment Status, 1986

	Mean	n
All Solo Dentists		
Sole Proprietor	$169,780	912
Shareholder	274,150	319
General Practitioners		
Sole Proprietor	$164,000	768
Shareholder	264,600	239
Specialists		
Sole Proprietor	$227,130	144
Shareholder	302,050	152

Source: American Dental Association, 1987 Survey of Dental Practice.

The general practitioner who is a sole shareholder reported a practice gross income 61% higher than the general practitioner who is a sole proprietor. This same relationship is true of the solo specialists. The solo shareholder's practice gross income is 33% higher than the solo specialist who is a sole proprietor.

III. SUMMARY OF SELECTED RESULTS

The level and growth of dental incomes are indicators of the economic health of practicing dentists and are influential in decision-making by individuals contemplating future entry into the dental profession. This report contains an examination of the level of income from the private practice of dentistry in the United States. The findings are based on the results of the American Dental Association's 1987 Survey of Dental Practice. Selected summary findings contained in this report are presented below.

A. General Characteristics of Dentists in Private Practice in the United States

- Most of the nation's dentists who work in private practice do so as a primary dental occupation (98.2%).

- Most (93.1%) private practitioners are owners or share in the ownership of the practice where they work. Only 4.5% of private practitioners work as associate (nonowner) dentists in a private practice as a primary occupation, and 2.4% work as independent contractors.

- Being a solo practitioner (i.e., the only dentist in the private practice) is the choice of 70.1% of the nation's private practitioners. About 17.3% work with one other dentist in the practice, and 12.6% work with more than one other dentist.

- Most private practicing dentists work, on average, 32 or more hours per week (88%) and more than 1,600 hours per year (84.3%).

- Approximately 18% of all private practitioners are under the age of 35; 51.1% are under the age of 45; and about 8.2% are 65 years of age or older.

- Approximately 69% of the nation's private practicing dentists graduated from dental school since 1960.

B. Income from the Private Practice of Dentistry

- Figures 2-7 illustrate mean net income from primary practice for independent, solo, and nonowner dentists in various groups. Figure 2 shows that mean net income peaks for independent dentists in the 45-49 age group. For independent dentists, mean net income varies only slightly across the four U.S. regions (Figure 3).

- Figure 4 shows that income peaks in the 45-49 age group for solo dentists, also. Again, income varies slightly across the four U.S. regions (Figure 5).

- Figure 6 illustrates income levels for independent, solo, and nonowner dentists, broken down by specialty status. For both general practitioners and specialists, independent dentists have the highest net income levels. Figure 7 shows that for dentists working part-time (less than 32 hours per week) or full-time (32 hours or more per week), independents, again, have the highest net income levels.

FIGURE 2.
MEAN NET INCOME BY AGE GROUP
INDEPENDENT DENTISTS, 1986

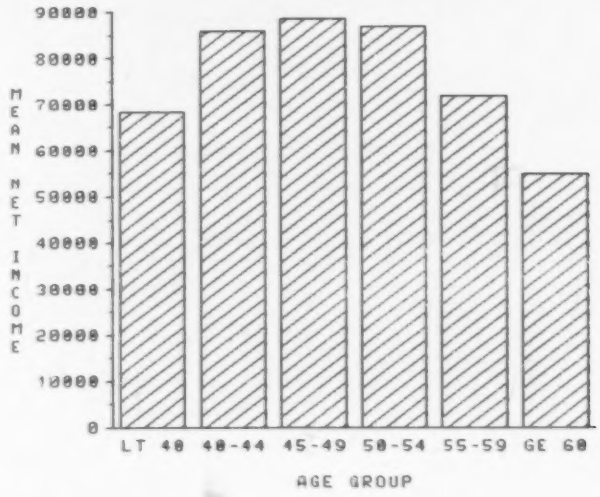
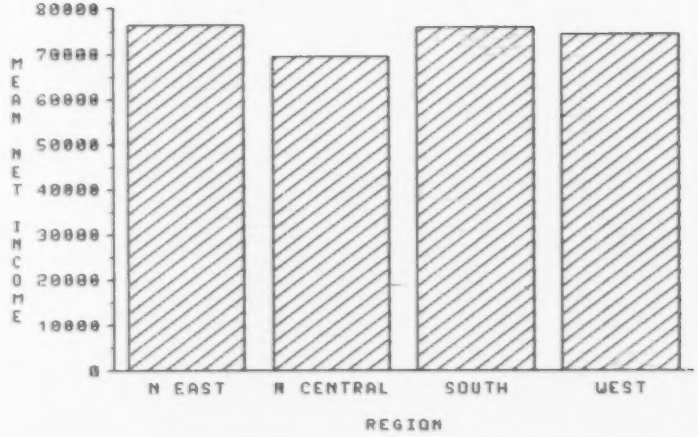


FIGURE 3.
MEAN NET INCOME BY REGION
INDEPENDENT DENTISTS, 1986

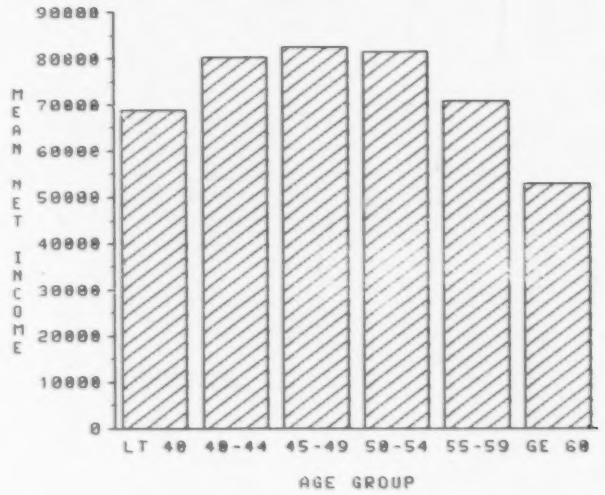


SOURCE: AMERICAN DENTAL ASSOCIATION, 1987 SURVEY OF DENTAL PRACTICE.

FIGURE 4.

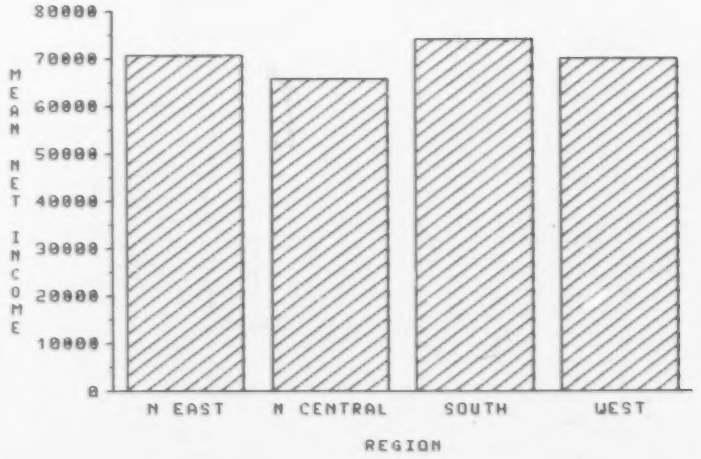
MEAN NET INCOME BY AGE GROUP

SOLO DENTISTS, 1986



MEAN NET INCOME BY REGION

SOLO DENTISTS, 1986



SOURCE: AMERICAN DENTAL ASSOCIATION, 1987 SURVEY OF DENTAL PRACTICE.

FIGURE 6.
MEAN NET INCOME BY SPECIALTY STATUS

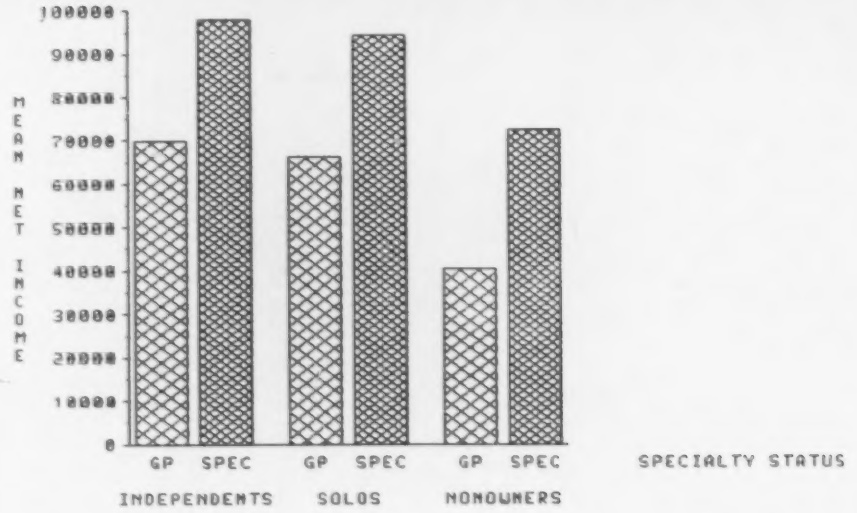
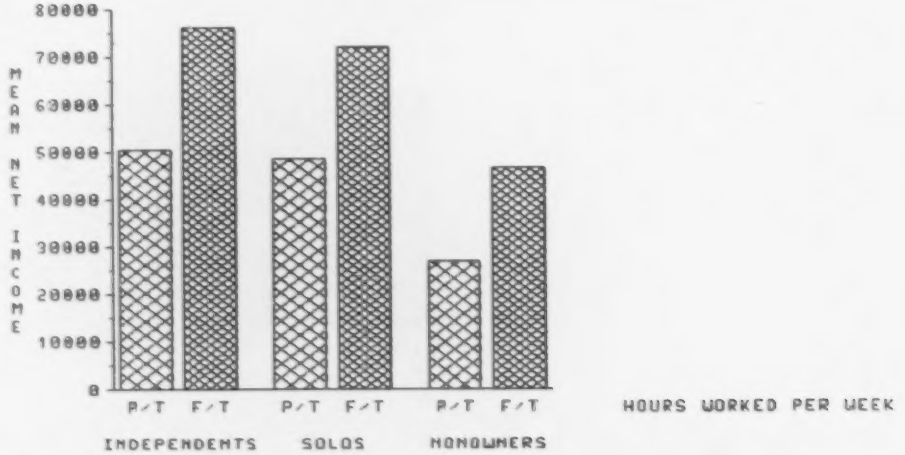


FIGURE 7.
MEAN NET INCOME BY HOURS WORKED PER WEEK



SOURCE: AMERICAN DENTAL ASSOCIATION, 1987 SURVEY OF DENTAL PRACTICE.

IV. DEFINITIONS

Definitions of several terms and phrases are provided in this section to assist with the interpretation of data contained in the tables. The dentists included in this report were in private practice as a primary occupation. In addition, all dentists had started in their current (i.e., 1986) practice prior to 1986.

1. INDEPENDENT DENTIST: All dentists who own or share in the ownership of a dental practice. This ownership status includes sole proprietorship, partnership and shareholder in an incorporated practice.

2. SOLO DENTIST: A solo dentist is the sole owner of the practice and is the only dentist working in the practice. The ownership status may be either a sole proprietorship or the sole shareholder in an incorporated practice. Solo dentists are a subset of independent dentists.

3. SOLE PROPRIETOR: A dentist who is a sole proprietor may or may not work with other dentists in the same practice. A sole proprietor of a practice who works with no other dentists is a solo dentist. A sole proprietor may, however, employ other dentists and is not a solo dentist. A solo dentist may also be the sole shareholder in an incorporated practice.

4. NONOWNER ASSOCIATE DENTIST: A nonowner dentist may be employed in an incorporated dental practice on a salary, commission, percentage, or associate basis (but not as a shareholder); or in an unincorporated dental practice on a salary, commission, percentage, or associate basis. A nonowner dentist may also be an independent contractor.

5. INDEPENDENT CONTRACTOR: While the definition for independent contractor dentist may vary, we assume that this group includes dentists who contract with other owner dentists for use of space and equipment, and do not receive a salary from the owner dentist. Their income is derived from fees charged to their own patients.

6. MEAN: The simple average of values reported by the dentists responding to the survey. The mean is calculated by summing the values reported and then dividing the sum by the number of dentists responding to any given question.

7. WEIGHTING: Since specialists comprise a smaller percentage of the dental population, it was necessary to oversample them to insure adequate numbers for statistical analysis. The proportion of specialists in the sample is higher than the actual proportion of specialists in the total population of dentists. Please note that individual specialists were not oversampled and, therefore, only statistics on specialists as a group are presented. Statistics computed for all dentists were weighted to reflect national proportions.

8. REGIONS: The following is a breakdown of the states contained within each region.

New England: CT, ME, NH, RI, VT, MA
Middle Atlantic: NJ, NY, PA
East North Central: IL, IN, MI, OH, WI
West North Central: IA, KS, MN, MO, ND, NE, SD
South Atlantic: DE, MD, DC, FL, GA, NC, SC, VA, WV
East South Central: AL, KY, MS, TN
West South Central: AR, LA, OK, TX
Mountain: AZ, CO, ID, MT, NV, NM, UT, WY
Pacific: AK, CA, HI, OR, WA

For the graphs, the states were grouped as follows:

North East: ME, NH, VT, MA, RI, CT, NY, NJ, PA
North Central: OH, IN, IL, MI, WI, MN, IA, MO, ND, SD, NE, KS
South: DE, MD, DC, VA, WV, NC, SC, GA, FL, KY, TN, AL MS, AR, LA, OK, TX
West: MT, ID, WY, CO, NM, AZ, UT, NV, WA, OR, CA, AK, HI

ADA American Dental Association
211 East Chicago Avenue
Chicago, Illinois 60611
312 440-2500

1987 SURVEY OF DENTAL PRACTICE

Please answer all questions by **circling** the number corresponding to the most appropriate response, except where a fill in the blank is requested.

1. Which of the following **best** describes your primary and/or secondary occupation(s) during 1986? Please circle **one** response for **EACH** column.)

	Primary Occupation	Secondary Occupation
a. Private practice (full- or part-time)	00	00
b. Dental school faculty/staff member	01	01
c. Armed Forces	02	02
d. Other federal services (e.g., VA, PHS)	03	03
e. State or local government employed	04	04
f. Hospital staff dentist	05	05
g. Intern/resident	06	06
h. Other student	07	07
i. Other health/dental organization staff member (e.g., NIDR)	08	08
j. Not in practice/retired	09	09
k. Occupation unrelated to dentistry	10	10
l. **NO SECONDARY OCCUPATION**	—	11

Please complete the remainder of this questionnaire if you were in **PRIVATE PRACTICE** during **ANY PART** of 1986 as:

1. a **PRIMARY** occupation, **OR**
2. a **SECONDARY** occupation, **OR**
3. both a **PRIMARY** and **SECONDARY** occupation.

If you were **NOT INVOLVED** in the **PRIVATE PRACTICE** of dentistry during any part of 1986 please **RETURN THE QUESTIONNAIRE.** Thank you.

INDIVIDUAL DENTIST QUESTIONS

The following questions pertain to you as an individual private practitioner. If you changed practices (i.e., worked in more than one **PRIMARY** practice during 1986), please give information on the practice in which you treated patients for the greatest number of months.

2. Are you currently **ANNOUNCING** yourself and practicing as a specialist in an ADA recognized specialty area (dental public health, endodontics, oral and maxillofacial surgery, oral pathology, orthodontics, pediatric dentistry, periodontics, or prosthodontics)?

Yes 1
No 2

	Primary Practice	Secondary Practice
3. In what year did you **FIRST** become associated with the primary/secondary practice where you practiced during 1986?	19 ____	19 ____

4. Which **ONE** of the following **BEST** describes your employment status when you **FIRST** became associated with that practice?

	Primary Practice	Secondary Practice
a. Sole proprietor (i.e., the only owner) in an unincorporated dental practice	1	1
b. Partner in a complete or limited partnership	2	2
c. Shareholder in an incorporated dental practice	3	3
d. Employed by an incorporated dental practice on a salary, commission, percentage, or associate basis but not a shareholder	4	4
e. Employed by an unincorporated dental practice on a salary, commission, percentage, or associate basis	5	5
f. Independent contractor	6	6
g. Other, please specify _____		

5. Which **ONE** of the following **BEST** describes your employment status in the practice(s) during 1986?

	Primary Practice	Secondary Practice
a. Sole proprietor (i.e., the only owner) in an unincorporated dental practice	1	1
b. Partner in a complete or limited partnership	2	2
c. Shareholder in an incorporated dental practice	3	3
d. Employed in an incorporated dental practice on a salary, commission, percentage, or associate basis but not a shareholder	4	4
e. Employed in an unincorporated dental practice on a salary, commission, percentage, or associate basis	5	5
f. Independent contractor	6	6
g. Other, please specify _____		

	Primary Practice	Secondary Practice
6. What was the zip code of your practice(s) during 1986?	_____	_____
	zip code	

7. Please indicate the following regarding patient care that **YOU PERSONALLY** provided during 1986?

	Primary Practice	Secondary Practice
The average number of:		
a. **APPOINTMENTS SCHEDULED** per week (**EXCLUDING** those with hygienist appointments only)	_____	_____
	appointments per week	
b. **WALK-IN VISITS** per week that **YOU** treated (i.e., non-emergency and no appointment scheduled.) (If none, enter zero.)	_____	_____
	visits per week	
c. **EMERGENCY VISITS** per week that **YOU** treated (i.e., no appointment scheduled.) (If none, enter zero.)	_____	_____
	visits per week	
d. **SCHEDULED VISITS** per week that **YOU ACTUALLY** treated (**EXCLUDING** those with hygienist appointments only	_____	_____
	visits per week	

8. Please answer the following about the time **YOU PERSONALLY** spent in the practice(s) during 1986.

	Primary Practice	Secondary Practice
a. Total number of weeks worked (excluding vacation)	_____	_____
	weeks	
b. Total number of **HOURS PER WEEK** spent in the practice	_____	_____
	hours per week	
c. Number of hours per week spent **TREATING PATIENTS** in the practice	_____	_____
	hours per week	

9. What was **YOUR** 1986 net income (after practice expenses and business taxes) from: (Please include salary, commission and/or dividends.)

	Net Income
a. Your primary practice	$ _____ .00
b. Your secondary practice (if applicable)	$ _____ .00
c. Other income from dentistry (i.e., teaching, research, other practice, etc.)	$ _____ .00

If you were in private practice as a **PRIMARY OCCUPATION** during 1986, please continue.

If you were **NOT** in private practice as a **PRIMARY OCCUPATION** during 1986, **DO NOT CONTINUE.** Please return the questionnaire. Thank you.

ENTIRE PRIMARY PRACTICE CHARACTERISTICS

10. **INCLUDING YOURSELF,** please indicate the number of full- or part-time **DENTIST POSITIONS** in the **ENTIRE PRIMARY PRACTICE** during 1986. (If none, enter zero.)

	Number of Dentist Positions
a. Number of **OWNER** dentists (i.e., sole proprietor, partners, or shareholders)	_____
b. Number of **NON-OWNER** dentists (i.e., employed dentists, associates and non-shareholders) If none, enter zero	_____

11. Please indicate the number of full-time (32 hours per week or more) and part-time (less than 32 hours per week) **EMPLOYEE POSITIONS** in the **PRIMARY PRACTICE** during 1986. (If none, enter zero.)

	Number of Employee Positions	
	full-time	part-time
a. Dental hygienist(s)	_____	_____
b. Chairside assistant(s)	_____	_____
c. Secretary/receptionist(s)*	_____	_____
d. Dental laboratory technician(s)	_____	_____
e. Bookkeeper, business personnel	_____	_____
f. Other, please specify _____	_____	_____

***NOTE:** A secretary or receptionist who also provides chairside assistance at least 50% of the time should be counted as a chairside assistant.

12. Please provide the following for **EACH DENTAL HYGIENIST** in the **ENTIRE PRIMARY PRACTICE** during 1986: If the practice did not employ someone in these positions, please check the appropriate box in the first column.

DENTAL HYGIENIST (S):	Not applicable (Please check boxes)	1986 ANNUAL Salary/ Commission (In dollars)	Weeks Worked in 1986	Hours Worked per Week	Length of Experience PRIOR to Employment in this Practice		Length of Employment in this Practice	
Position #1	☐	$ _____ per year	_____ weeks	_____ hours	_____ years	_____ months	_____ years	_____ months
Position #2	☐	$ _____ per year	_____ weeks	_____ hours	_____ years	_____ months	_____ years	_____ months
Position #3	☐	$ _____ per year	_____ weeks	_____ hours	_____ years	_____ months	_____ years	_____ months

13. Please provide the following regarding all dental hygienist(s) appointments and visits in the **ENTIRE PRIMARY PRACTICE** during 1986:

The average number of:	Dental Hygienist(s)
a. **APPOINTMENTS SCHEDULED** per week primarily for hygienist(s) treatment	_____ appointments per week
b **SCHEDULED VISITS** per week that were actually treated by all hygienist(s)	_____ visits per week

14. Please indicate the following regarding patient care by the **ENTIRE PRIMARY PRACTICE** during 1986:

The average number of:	Entire Practice
a. **APPOINTMENTS SCHEDULED** per week **(EXCLUDING** those with hygienist appointments only)	_____ appointments per week
b. **WALK-IN VISITS** per week that were treated (i.e., non-emergency and no appointment scheduled) If none, enter zero	_____ visits per week
c. **EMERGENCY VISITS** per week (i.e., no appointment scheduled) If none, enter zero	_____ visits per week
d. **SCHEDULED VISITS** per week that were **ACTUALLY** treated **(EXCLUDING** those with hygienist appointments only)	_____ visits per week

15. Approximately what percentage of the patients who visited the primary practice in 1986:

	Entire Practice Patient Characteristics
a. were:	
14 years of age or younger	_____%
15 to 64 years of age	_____%
65 years of age or older	_____% TOTAL 100 %
b. were members of families whose annual income is estimated to be:	
under $10,000	_____%
$10,000 to 29,999	_____%
$30,000 or more	_____% TOTAL 100 %
c. were:	
covered by a private insurance program that pays or partially pays for their dental care	_____%
covered by a public assistance program that pays or partially pays for their dental care	_____%
not covered by an insurance program	_____% TOTAL 100 %
d. were members of a racial minority	_____%

16. During the entire year of 1986 indicate the **TOTAL** number of **DIFFERENT PATIENTS** treated by the **PRIMARY PRACTICE** _____ different patients

17. For the **ENTIRE PRIMARY PRACTICE** during 1986 how long did an average patient of record and average new patient have to **WAIT:**

	Entire Practice Waiting Time	
	patient of record	new patient
a. for the **INITIAL APPOINTMENT** of a series (excluding emergency cases)	_____ days	_____
b. to see a dentist **AFTER** the patient arrived for a **SCHEDULED APPOINTMENT**	_____ minutes	_____

18. In the **ENTIRE PRIMARY PRACTICE**, what was the **total amount of fees charged** for the dental care provided during 1986 **(annual billing)**? $ _____.00

19. What percentage of the 1986 **GROSS RECEIPTS** were received: (If none, enter zero.)

	Gross Receipts
a. as direct patient payment	_____%
b. as payment from government programs (e.g., Medicare, Medicaid, or other public insurance)	_____%
c. as direct payment from private insurance carriers	_____%
d. from other sources of payment (Please specify) _____	_____% TOTAL 100 %

20. During 1986, were any of the expenses of the **ENTIRE PRIMARY PRACTICE** (dental facilities or staff) shared with other dentists?

Yes 1
No 2

If you shared expenses (dental facilities or staff) with any other practice, please report **YOUR PRIMARY PRACTICE** expenses only.

21. For the following selected items, what were the **TOTAL PROFESSIONAL EXPENSES** for the **ENTIRE PRIMARY PRACTICE** during 1986? (If no expenses were incurred for specific items, please enter zero.)

	Expenses
a. Yearly rent	$ _____.00
b. Yearly mortgage (including interest)	$ _____.00
c. Total salaries, wages and commissions of non-dentists employees	$ _____.00
d. Commercial dental laboratory charges	$ _____.00
e. Dental supplies	$ _____.00
f. Advertising expenses	$ _____.00
g. Bad debts	$ _____.00

22. What were the **TOTAL PROFESSIONAL EXPENSES** of operating the **ENTIRE PRIMARY PRACTICE** during 1986? $ _____.00
(This figure should be greater than the sum of the figures in question 21.)

Thank you for your assistance in this important research project. Please return this questionnaire by folding and place tape as indicated. Drop it in the mail.